

TABLE 8¹
Personal Income Tax Statistics
TAXES PAID BY HIGH INCOME INDIVIDUALS
1999 Taxable Year

Income Concept Class	Number of Returns			Total Tax Liability (Thousands)	Number of Returns by Size of Average Tax Rate ⁶							Number of Returns by Size of Average Tax			
	Total	Non-Taxable	Taxable		Under 1%	1% Under 2%	2% Under 3%	3% Under 5%	5% Under 7%	7% Under 9%	9% and Over ⁷	\$1 Under \$1,000	\$1,000 Under \$2,000	\$2,000 Under \$6,000	\$6,000 and Over
Adjusted Gross Income ²															
\$ 50,000	9,279,764	4,542,634	4,737,130	\$ 2,453,346	6,662,838	1,180,234	623,209	725,174	76,413	11,630	266	3,922,380	637,344	177,257	149
50,000 to 100,000	2,582,917	58,030	2,524,887	5,788,770	253,972	471,742	646,921	772,905	412,064	24,156	1156	463,300	757,622	1,264,480	39,485
100,000 to 200,000	922,556	1,802	920,753	6,392,686	6,330	10,386	40,707	377,657	404,455	81,597	1423	3,645	6,796	389,456	520,857
\$ 200,000 and over	340,891	733	340,158	18,471,355	1,345	1128	1,907	13,478	110,906	193,177	18,952	234	98	1,665	338,162
Total	13,126,128	4,603,199	8,522,929	\$ 33,106,157	6,924,485	1,663,490	1,312,744	1,889,215	1,003,837	310,560	21,797	4,389,558	1,401,860	1,832,857	898,654
AGI Plus Tax Preference Income ³															
Under \$ 50,000	9,279,686	4,542,613	4,737,072	\$ 2,453,145	6,662,790	1,180,204	623,209	725,174	76,413	11,630	266	3,922,340	637,344	177,257	131
50,000 to 100,000	2,582,183	58,042	2,524,141	5,786,562	253,733	471,632	647,122	772,763	411,622	24,156	1156	463,048	757,512	1,264,207	39,375
100,000 to 200,000	922,809	1,804	921,004	6,389,651	6,653	10,456	41,060	377,896	404,013	81,307	1423	3,926	6,907	389,717	520,455
\$ 200,000 and over	341,450	740	340,711	18,476,798	1,393	1149	2,017	14,183	111,479	192,925	18,304	244	98	1,676	338,693
Total	13,126,128	4,603,199	8,522,929	\$ 33,106,157	6,924,569	1,663,441	1,313,407	1,890,017	1,003,527	310,018	21,150	4,389,558	1,401,860	1,832,857	898,654
AGI Less Investment Interest ⁴															
\$ 50,000	9,282,974	4,543,176	4,739,797	\$ 2,457,352	6,663,215	1,180,910	623,471	725,963	76,911	12,240	265	3,923,722	637,695	178,225	156
50,000 to 100,000	2,583,240	57,842	2,525,398	5,796,779	253,212	470,722	645,922	774,596	413,386	24,235	1167	462,359	757,415	1,265,898	39,726
100,000 to 200,000	921,505	1,601	919,905	6,405,164	5,677	9,974	40,109	375,939	405,582	82,646	1578	3,276	6,653	387,381	522,595
\$ 200,000 and over	338,408	580	337,829	18,446,862	1,105	945	1,499	12,270	107,419	194,121	21,051	201	97	1354	336,177
Total	13,126,128	4,603,199	8,522,929	\$ 33,106,157	6,923,209	1,662,551	1,311,001	1,888,767	1,003,298	313,241	24,061	4,389,558	1,401,860	1,832,857	898,654
Expanded Income ⁵															
\$ 50,000	9,282,896	4,543,157	4,739,740	\$ 2,457,151	6,663,168	1,180,879	623,471	725,963	76,911	12,240	265	3,923,682	637,695	178,225	137
50,000 to 100,000	2,582,471	57,819	2,524,652	5,794,571	252,937	470,612	646,123	774,454	412,944	24,235	1167	462,107	757,304	1,265,625	39,616
100,000 to 200,000	921,800	1,638	920,162	6,402,161	6,036	10,044	40,472	376,188	405,100	82,383	1577	3,557	6,763	387,642	522,199
\$ 200,000 and over	338,960	585	338,375	18,452,273	1,150	957	1,609	12,994	108,057	193,872	20,322	211	97	1366	336,702
Total	13,126,128	4,603,199	8,522,929	\$ 33,106,157	6,923,291	1,662,492	1,311,674	1,889,599	1,003,012	312,729	23,331	4,389,558	1,401,860	1,832,857	898,654

1 Detail may not add to totals due to tolerance and rounding.

2 Adjusted gross income less business expenses and adjustments to income. Transfer payments such as social security, unemployment insurance, and welfare are excluded. Other significant differences from personal income are the inclusion of capital gains and the exclusion of the value of personal services.

3 Tax preference income is the amount reported on Schedule P of the tax return and includes the excluded portion of capital gains, accelerated depreciation amount in excess of straight line, excess depletion and several other statutory amounts.

4 Investment expenses are interest expenses, other than mortgage interest, that do not exceed investment income.

5 Expanded income is adjusted gross income plus tax preference income less investment expenses.

6 Average tax rate is the net tax divided by the income, as defined in the income concept.

7 These returns with an average tax rate equal to or greater than 9% of the income concept used have either alternative minimum tax or the tax on accumulation distributions. See Revenue and Taxation Code Section 17062-17066 for alternative minimum tax or Sections 17731-17839 for rules relating to estates, trusts, beneficiaries, and decedents.